Date: November 4, 2005

Memorandum

To : Honorable John Chiang, Chair

Honorable Claude Parrish, Vice Chairman Ms. Betty T. Yee, Acting Board Member Honorable Bill Leonard Honorable Steve Westly

From

: Todd Gilman, Chief

Taxpayers' Rights and Equal Employment Opportunity Division, MIC: 70

Subject : Taxpayers' Rights Advocate's 2004-05 Property and Business Taxes Annual Report

I am pleased to provide the attached copy of the Taxpayers' Rights Advocate's 2004-05 Property and Business Taxes Annual Report. Beginning this year, my report on issues related to property and business taxes are combined in a single document to enhance the Annual Report's usefulness and to provide a more efficient use of resources. This document reports on the accomplishments and activities of the Taxpayers' Rights Advocate's Office and provides recommendations to remedy systemic problem areas we have identified.

If you would like additional copies of the 2004-05 Property and Business Taxes Annual Report, please contact Ms. Patricia Rochin of my staff at (916) 324-2798.

TG:ls Memo to Members.doc

Attachment

cc (with attachment):

Mr. Ramon J. Hirsig, Executive Director Executive Team, Managers, Board Member staff – see attached list